

Article - Labor and Employment

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§3–903.1.

The presumption that an employer–employee relationship exists under § 3–903(c)(1) of this subtitle does not apply if:

- (1) an employer produces for inspection by the Commissioner:
 - (i) a written contract, signed by the employer and business entity, that:
 1. describes the nature of the work to be performed by the business entity;
 2. describes the remuneration to be paid for the work performed by the business entity; and
 3. includes an acknowledgment by the business entity of the business entity’s obligations under this article to:
 - A. withhold, report, and remit payroll taxes on behalf of all employees working for the business entity;
 - B. pay unemployment insurance taxes for all employees working for the business entity; and
 - C. maintain workers’ compensation insurance;
 - (ii) an affidavit signed by the business entity indicating that the business entity is an independent contractor who is available to work for other business entities;
 - (iii) a current certificate of status of the business entity, issued by the State Department of Assessments and Taxation, indicating that the business entity is in good standing; and
 - (iv) proof that the business entity holds all occupational licenses required by State and local authorities for the work performed; and

(2) the employer provided to each individual classified as an independent contractor or exempt person a written notice under § 3-914 of this subtitle.

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